

## **LIST OF CATEGORIES**

### **(Based on Rule 130)**

Sections 63-109 and 63-315, Idaho Code. Property shall be identified for assessment purposes in the categories outlined below. These categories are to be used on the current year's assessment notice, assessment roll and abstract. (3-15-02)

**Category 1:** Irrigated Agricultural Land. Irrigated land and only such irrigated land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This irrigated land must be capable of and normally producing harvestable crops and may be located inside or outside the boundaries of an incorporated city. (3-30-01)

**Category 2:** Irrigated Grazing Land. Irrigated land and only such irrigated land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This irrigated land must be used for grazing and not normally capable of producing harvestable crops and may be located inside or outside the boundaries of an incorporated city. (3-30-01)

**Category 3:** Non-irrigated Agricultural Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This non-irrigated land must be capable of and normally producing harvestable crops without man-made irrigation and may be located inside or outside the boundaries of an incorporated city. (3-30-01)

**Category 4:** Meadow Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This meadowland must be capable of lush production of grass and may be located inside or outside the boundaries of an incorporated city. (3-23-94)

**Category 5:** Dry Grazing Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This land must be capable of supporting grasses and not normally capable of supporting crops on regular rotation and may be located inside or outside the boundaries of an incorporated city. (3-30-01)

**Category 6:** Productivity Forestland. All land and only such land designated by the owner for assessment appraisal and taxation under Section 63-1703(a), Idaho Code, for the current year's assessment roll. This land must be assessed as forestland under the productivity option and may be located inside or outside the boundaries of an incorporated city. Also included is all land assessed under Section 63-1704, Idaho Code. (3-30-01)

- Category 7:** Bare Forestland. All land and only such land designated by the owner for assessment appraisal and taxation under Section 63-1703(b), Idaho Code, for the current year's assessment roll. This land must be assessed as bare land with the yield tax option and may be located inside or outside the boundaries of an incorporated city. (3-30-01)
- Category 8:** Speculative Home Site. In each county with a population of less than 100,000, rural subdivision plat lots granted the exemption under Section 63-602FF, Idaho Code, for the current year's assessment roll. ( )
- Category 9:** Patented Mineral Land. All land used solely for mines and mining claims and only the part of such land not used for other than mining purposes for the current year's assessment roll. This land may be located inside or outside the boundaries of an incorporated city. See Section 63-2801, Idaho Code. (3-30-01)
- Category 10:** Home site Land. Land being utilized for home sites on categories 1 through 9. (3-23-94)
- Category 11:** Recreational Land. Land used in conjunction with recreation but not individual home sites. (3-23-94)
- Category 12:** Rural Residential Tracts. Rural residential land not in a properly recorded subdivision. (3-23-94)
- Category 13:** Rural Commercial Tracts. Rural commercial land not in a properly recorded subdivision. (3-23-94)
- Category 14:** Rural Industrial Tracts. Rural industrial land not in a properly recorded subdivision. (3-23-94)
- Category 15:** Rural Residential Subdivisions. Rural residential land in a properly recorded subdivision. (3-23-94)
- Category 16:** Rural Commercial Subdivisions. Rural commercial land in a properly recorded subdivision. (3-23-94)
- Category 17:** Rural Industrial Subdivisions. Rural industrial land in a properly recorded subdivision. (3-23-94)
- Category 18:** Other Land. Land not compatible with other categories. (4-5-95)
- Category 19:** Waste. Public Rights-of-Way including roads, ditches, and canals. Use this category to account for total acres of land ownership. Only list acres in this category on the abstract. (3-15-02)
- Category 20:** Residential Lots or Acreages. Land inside city limits zoned residential. (3-30-01)
- Category 21:** Commercial Lots or Acreages. Land inside city limits zoned commercial. (3-30-01)

**Category 22:** Industrial Lots or Acreages. Land inside city limits zoned industrial. (3-30-01)

**Category 25:** Common Areas. Land and improvements not included in individual property assessments. (4-5-95)

**Category 26:** Residential Condominiums. Land and improvements included in individual assessments of condominiums in areas zoned residential or in areas zoned commercial or industrial but maintained as residences. (7-1-97)

**Category 27:** Commercial or Industrial Condominiums. Land and improvements included in individual assessments of condominiums in areas zoned commercial or industrial. (3-23-94)

**Category 30:** Improvements. Other than residential, located on category 20. (3-23-94)

**Category 31:** Improvements. Residential improvements located on category 10. (3-30-01)

**Category 32:** Improvements. Other than residential, located on categories 1 through 12 and 15. (3-23-94)

**Category 33:** Improvements. Located on category 11. (3-23-94)

**Category 34:** Improvements. Residential in nature, located on category 12. (3-23-94)

**Category 35:** Improvements. Commercial in nature, located on category 13. (3-23-94)

**Category 36:** Improvements. Industrial in nature, located on category 14. (3-23-94)

**Category 37:** Improvements. Residential in nature, located on category 15. (3-23-94)

**Category 38:** Improvements. Commercial in nature, located on category 16. (3-23-94)

**Category 39:** Improvements. Industrial in nature, located on category 17. (3-23-94)

**Category 40:** Improvements. Located on category 18. (3-23-94)

**Category 41:** Improvements. Residential in nature, located on category 20. (3-23-94)

**Category 42:** Improvements. Commercial in nature, located on category 21. (3-23-94)

**Category 43:** Improvements. Industrial in nature, located on category 22. (3-23-94)

**Category 44:** Improvements. Taxable improvements located on otherwise exempt property under the same ownership. (3-23-94)

**Category 45:** Utility Systems. Locally assessed utility systems not under the jurisdiction of the State Tax Commission. (3-30-01)

- Category 46:** Manufactured Housing. Structures transportable in one or more sections, built on a permanent chassis, for use with or without permanent foundation located on land under the same ownership as the manufactured home but assessed separate from the land. Include any manufactured home located on land under the same ownership as the manufactured home on which a statement of intent to declare as real property has been filed but becomes effective the following year. (     )
- Category 47:** Improvements to Manufactured Housing. Additions not typically moved with manufactured housing. (3-23-94)
- Category 48:** Manufactured Housing. Manufactured housing permanently affixed to land under the same ownership as the manufactured home and on which a statement of intent to declare as real property has been filed and has become effective. (     )
- Category 49:** Manufactured Housing. Manufactured housing permanently affixed to leased land and on which a statement of intent to declare as real property has been filed and has become effective. (     )
- Category 55:** Boats or Aircraft. Unlicensed watercraft or unregistered aircraft. (3-23-94)
- Category 56:** Construction Machinery, Tools, and Equipment. Unlicensed equipment such as cranes, tractors, scrapers, and rock crushers, used in the building trade or road construction. (3-23-94)
- Category 57:** Equities in State Property. Property purchased from the state under contract. (4-5-95)
- Category 59:** Furniture, Fixtures, Libraries, Art, and Coin Collections. Trade articles used commercially for convenience, decoration, service, storage, including store counters, display racks, typewriters, office machines, surgical and scientific instruments, paintings, books, coin collections, and all such items held for rent or lease. (3-23-94)
- Category 60:** Improvements on Railroad Rights-of-Way. Improvements located on railroad rights-of-way under separate ownership. (3-23-94)
- Category 61:** Improvements by Lessee Other Than Category 62. Improvements made by the tenant or lessee to landlord's property. (3-23-94)
- Category 62:** Improvements on Exempt or Public Land. Taxable improvements, which are owned separately from exempt or public land on which they are located. (3-23-94)
- Category 63:** Logging Machinery, Tools, and Equipment. Unlicensed logging machinery, shop tools, and equipment not assessed as real property. (3-23-94)
- Category 64:** Mining Machinery, Tools, and Equipment. Unlicensed mining machinery, shop tools, and equipment not assessed as real property. (3-23-94)

- Category 65:** Manufactured Housing. Manufactured housing not considered real property located on exempt, rented or leased land. Include any manufactured home located on exempt, rented or leased land on which a statement of intent to declare as real property has been filed but becomes effective the following year. (3-15-02)
- Category 66:** Net Profits of Mines. That amount of money or its equivalent received from the sale or trade of minerals or metals extracted from the Earth after deduction of allowable expenses. See Section 63-2802, Idaho Code, and Rule 982 of these rules. (3-30-01)
- Category 67:** Operating Property. Property assessed by the State Tax Commission. (3-30-01)
- Category 68:** Other Miscellaneous Machinery, Tools, and Equipment. Unlicensed machinery, tools, and equipment not used in construction, logging, mining, or not used exclusively in agriculture. (3-15-02)
- Category 69:** Recreational Vehicles. Unlicensed recreational vehicles. (3-23-94)
- Category 70:** Reservations and Easements. Reservations, including mineral rights reserved divide ownership of property rights. Easements convey use but not ownership. (3-23-94)
- Category 71:** Signs and Signboards. Signs and signboards, their bases and supports. (3-23-94)
- Category 72:** Tanks, Cylinders, Vessels. Containers. (3-23-94)
- Category 81:** Exempt Property. For county use in keeping an inventory, including acreage, of exempt real and personal property. (3-23-94)